

## Board of Equalization Information

Only the market value of any property may be officially appealed by appointment to the County Board of Equalization at the County Administration Building on these dates:

Date	Time
August 31, 2011	9 am to 7 pm
September 7, 2011	9 am to 7 pm

For an appointment call (435) 738-1110. Appeal forms may be picked up at the Assessors office or by clicking on the link below. All completed forms must be in the Assessors office prior to your appointment.

### [Appeal Forms](#)

The appeal procedures and dates apply to locally assessed properties only.

### Market Value of Your Property

All property taxes are based upon the market value of your property on January 1st of the current year. As the market value of your property increases or decreases, your property tax may also increase or decrease.

Market value is estimated by your County Assessor but appeals are made to your County Board of Equalization (County Commissioners or their representatives). If you believe the value of your property is incorrect, contact your County Board of Equalization within 45 days of the mailing of

the evaluation notice. Directions appear on the evaluation notice and are shown above.

To achieve standing with the County Board of Equalization and have a decision rendered on the merits of the case, the taxpayer shall provide the following information to the County Board of Equalization:

- a) the name and address of the property owner;
- b) the identification number, location, and description of the property;
- c) the value placed on the property by the assessor;
- d) the taxpayer's estimate of the fair market value of the property; and
- e) a signed statement providing evidence or documentation that supports the taxpayer's:

- 1) estimate of fair market value; or
- 2) position that the assessed value of the taxpayer's property is not equalized with comparable properties.

If no signed statement is attached, the county should notify the taxpayer of the defect in the claim and permit at least ten calendar days to cure the defect before dismissing the matter for lack of sufficient evidence to support the claim for relief.

If the taxpayer appears before the County Board of Equalization and fail to produce the evidence or documentation required, the county should send the taxpayer a notice of intent to dismiss, and permit the taxpayer at least 20 calendar days, the County Board of Equalization may dismiss the matter for lack of sufficient evidence to support a claim for relief.

If the minimum information is supplied and the taxpayer produces the evidence or documentation described in the taxpayer signed statement, the County Board of Equalization should render a decision on the merits of the case.

Decisions by the County Board of Equalization are final orders on the merits of the case, and appeals to the State Tax Commission shall be on the merits of the case except for the following:

- a) dismissal for lack of jurisdiction;
- b) dismissal for lack of timeliness;
- c) dismissal for lack of sufficient evidence to support a claim for relief.

On appeal from a dismissal by a County Board for the exceptions under a), b) or c), the only matter that will be reviewed by the Commission is the dismissal itself, on the merits of the appeal.

A case may be remanded to the County Board of Equalization for further proceedings if the Commission determines that:

- a) the dismissal was improper; or
- b) the taxpayer failed to exhaust all administrative remedies at the county level; or
- c) in the interest of administrative efficiency, the matter can best be resolved by the county board.

### **Exempt Properties**

Utah law (59-2-1101 and 1102 UAC Annotated) requires that those properties receiving exempt status for property tax purposes due to religious, charitable or non profit use, file with the

County Auditor an application describing the purpose of the organization and describing why the property should be exempt from property taxes. The application needs to be returned to the County Auditor on or before March 1st of each year.

Applicants should supply the answers and supporting data requested on the form. Failure to supply all the information could result in a denial of the exemption for the applicable year. The Board of Equalization further reserves the right to request additional information or require a representative of the entity to appear in person and give sworn testimony regarding the applicants claim for exemption.